

booking sentences:

- 1 20 receivables from delivery & service / 40 sales turnover 200.000€
 20 receivables from D&S / 350 VAT 40.000€
 (Forderungen aus L&L; value-added tax - Mehrwertsteuer)

- 2 BS: 60 wages / 28 bank account 44.000€

- 3 250 prepaid tax / 33 debts from D&S 600€
 12 applied parts / 33 debts from D&S 3.000€

- 4 52 usage of applied parts / 12 applied parts 1.800€

- 5 28 bank account / 20 receivables from D&S 200.000€
 28 bank account / 20 receivables from D&S 40.000€

- 6 350 VAT / 352 finance authority 40.000€
 352 finance authority / 250 Vorsteuer 600€
 352 finance authority / 28 bank account 39.400€

- 7 73 transport expenses / 27 cash 5.000€
 250 prepaid tax / 27 cash 1.000€

Balance Sheet				P&L			
Assets		Liabilities		Expenses		Income	
(+)	(-)	(-)	(+)	(+)	(-)	(-)	(+)
20 receivables from D&S				60 wages		40 sales turnover	
200.000 #1	200.000 #5			44.000	44.000 #2		200.000 #1
40.000 #1	40.000 #5						200.000
		350 VAT		52 usage of applied parts			
		40.000 #6	40.000 #1				
28 bank account				1.800	1.800 #4		
200.000 #5	44.000 #2			73 Transport Expenses			
40.000 #5	39.400 #6			5.000	5.000 #7		
		33 debts from D&S		93 profit			
			3.000 #3	149.200			
			600 #3				
250 prepaid tax							
600 #3	600 #6						
1.000 #7							
		352 finance authority					
		600 #6	40.000 #6				
12 applied parts		39.400 #6					
3.000 #3	1.800 #4						
		90 equity (Eigenkapital)					
			149.200				
27 cash							
	5.000 #7						
	1.000 #7						
152.800		3.600		50.800		200.000	

corporate tax = Köst = 149.200 x 0,25 = 37.300€